

HOUSE No. 2557

By Mr. Hynes of Marshfield, petition of Frank M. Hynes relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT REPEALING THE SALES TAX ON BOATS BUILT OR REBUILT IN THE COMMONWEALTH.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 6 of chapter 64H of the General Laws, as appearing in
- 2 the 2002 Official Edition, is hereby amended by adding the
- 3 following subsection:—
- 4 (ww) Sales of boats built or rebuilt and delivered in Massachu-
- 5 setts by Massachusetts craftsmen.